

General Property Tax and Estimated Rates

(Under authority of the Board of County Commissioners)

| Fund | Tax Rate | Est Request from Property Tax |
|---|------------|-------------------------------|
| Inside 10Mil Limit | 3.2 | \$16.5M |
| General Fund | 2.1 | \$10.8M |
| County Capital Improvement Fund | 1.0 | \$5.1M |
| Park District Fund | 0.1 | \$0.5M |
| Outside 10Mil Limit | 6.6 | \$27.5M |
| Alcohol, Drug Addiction and Mental Health | 0.75 | \$3.4M |
| Children Services | 0.80 | \$3.4M |
| Developmental Disabilities | 3.25 | \$13.2M |
| Senior Services | 1.30 | \$5.5M |
| Park District | 0.5 | \$2.2M |
| Total | 9.8 | \$44.0M |

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Clermont County 2022 Tax Budget

General Fund

2.1mil property tax rate

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Clermont County General Fund

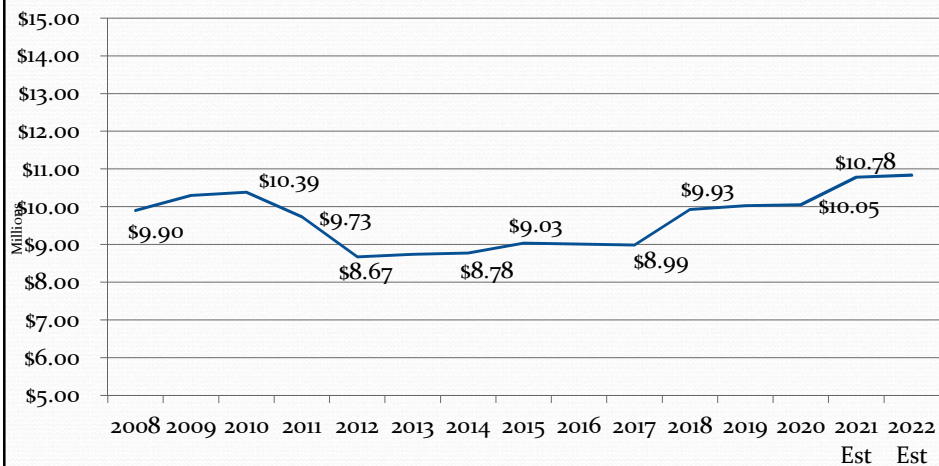
- General Operating fund of the County
- Represents approximately a quarter of the total receipts & expenditures budgeted by the BCC
- Funds most County Elected Officials' activities
 - 20 of the 21 elected officials are funded with general funds
- Provides for mandated services related to
 - Criminal Justice - Sheriff's activities, Jails, Probations
 - General Government - BCC, Auditor, Treasurer, Recorder, Board of Elections
 - Judicial Services - Courts, Clerks, Prosecutor, Public Defender
 - Public Safety - Comm Center, Building Inspection, Coroner
 - Health & Human Services - Veterans, DJFS, OH Dept of Health's Children with Medical Handicaps

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General Fund Property Tax Receipts

(Includes State Revenues related to property taxes)



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General Fund Revenue Trend

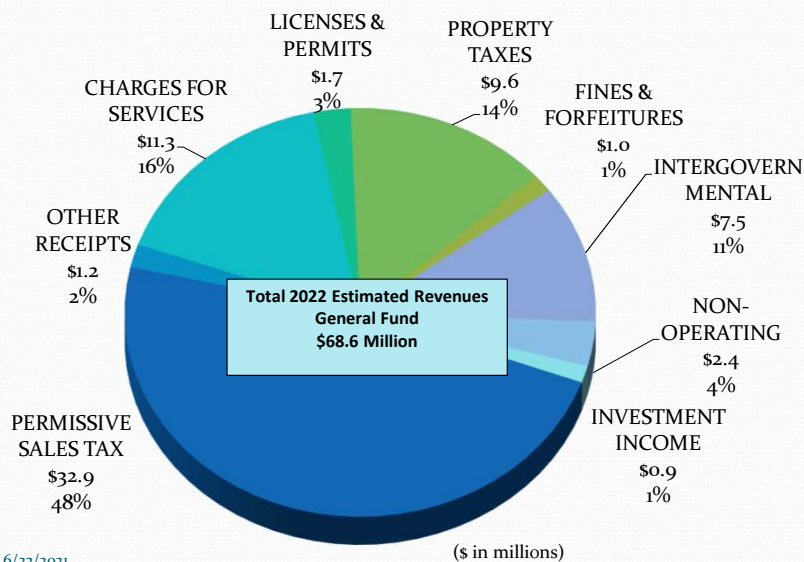
| Revenue Type | 2019 | 2020 | Estimated 2021 | Estimated 2022 |
|------------------------|-----------------|-----------------|-------------------|-------------------|
| PERMISSIVE SALES TAX | 29,344 | 30,733 | 32,125 | 32,928 |
| CHARGES FOR SERVICES | 10,084 | 10,186 | 11,370 | 11,260 |
| PROPERTY TAXES | 8,897 | 8,918 | 9,567 | 9,615 |
| INTERGOVERNMENTAL | 6,248 | 6,313 | 7,160 | 7,502 |
| INVESTMENT INCOME | 2,621 | 2,210 | 900 | 900 |
| TRANSFERS | 500 | 500 | 500 | 500 |
| FINES & FORFEITURES | 924 | 772 | 960 | 970 |
| LICENSES & PERMITS | 1,312 | 1,390 | 1,695 | 1,745 |
| OTHER RECEIPTS | 783 | 809 | 695 | 748 |
| Operating Total | \$60,714 | \$61,831 | \$64,972 | \$66,168 |
| NON-OPERATING | 3,418 | 5,067 | 3,408 | 2,417 |
| Grand Total | \$64,132 | \$66,897 | \$68,381 | \$68,585 |

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(\$ in thousands)
may not add due to rounding

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2022 General Fund Revenues by Type



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General Fund Expense Trend

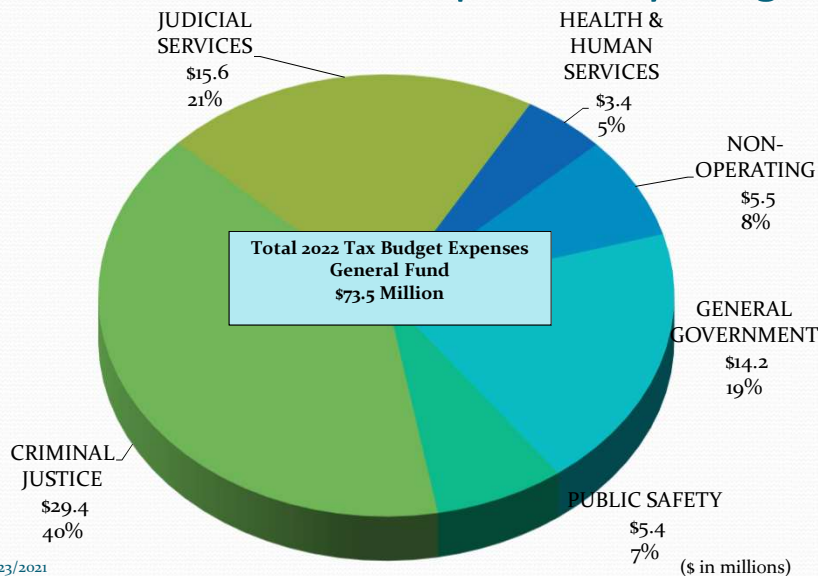
| Program | 2019 | 2020 | Estimated 2021 | Estimated 2022 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| General Government | 11,294 | 11,999 | 12,717 | 14,196 |
| Health & Human Services | 2,814 | 2,915 | 2,702 | 3,446 |
| Judicial Services | 13,440 | 13,983 | 14,927 | 15,594 |
| Criminal Justice | 24,808 | 22,350 | 27,638 | 29,414 |
| Public Safety | 4,169 | 3,845 | 5,126 | 5,371 |
| Total Operating Expenses | \$56,526 | \$55,091 | \$63,110 | \$68,022 |
| Non-Operating | 3,906 | 3,686 | 2,729 | 5,517 |
| Total Expenses | \$60,432 | \$58,778 | \$65,839 | \$73,539 |

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(\$ in thousands)
May not add due to rounding

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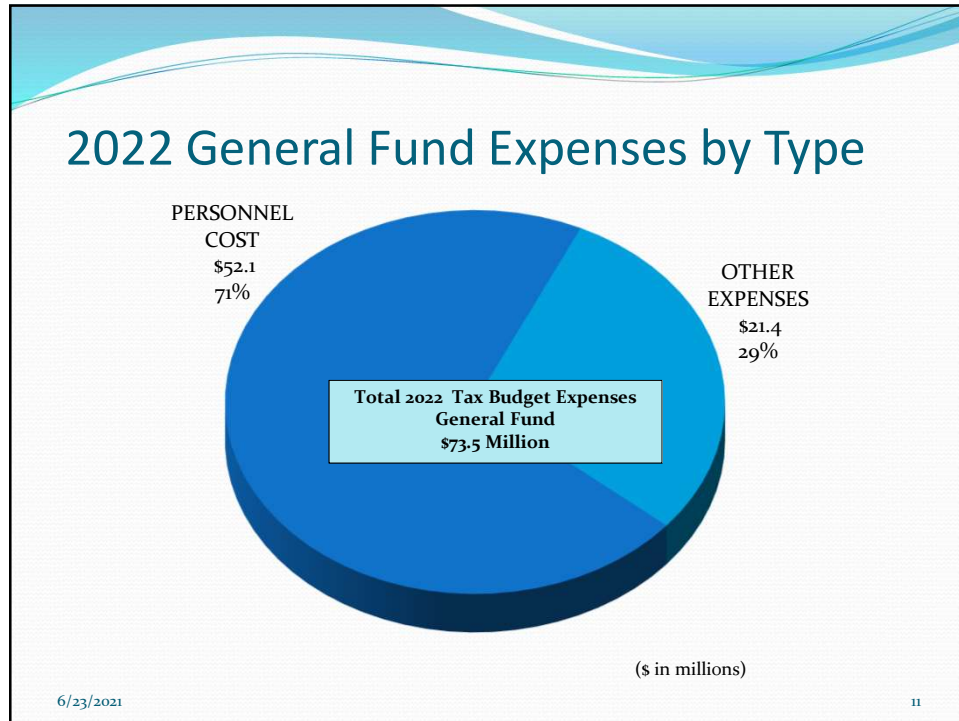
2022 General Fund Expenses by Program



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(\$ in millions)

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ESTIMATED CASH FLOW/GENERAL FUND BALANCE

| | |
|------------------------------------|--|
| 12/31/2020 Cash Balance | \$35,930,596.78 |
| 2021 Revenue Estimate | \$68,380,696.64 |
| 2021 Expense Estimate | \$65,839,288.53 |
| 12/31/2021 Est Cash Balance | \$38,472,004.89 (58% of expenses) |
| 2022 Revenue Estimate | \$68,584,994.01 |
| 2022 Expense Estimate | \$73,538,797.16 |
| 12/31/2022 Est Cash Balance | \$33,518,201.74 (46% of expenses) |

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Clermont County 2022 Tax Budget

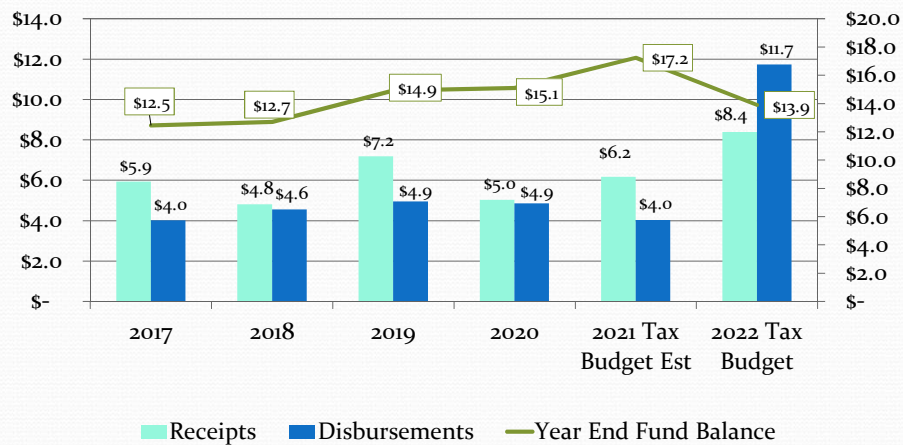
Capital Improvement Fund
1.0 mil property tax rate

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Capital Improvement Fund

Actual and Estimated Receipts, Disbursements and Fund Balance



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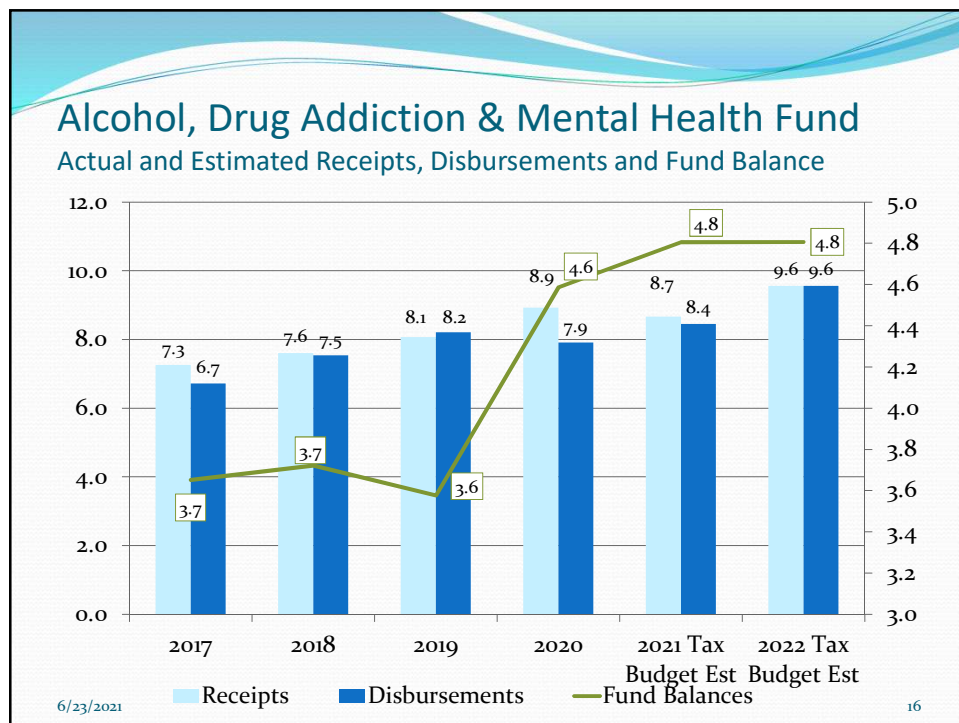
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Clermont County

2022 Tax Budget

Alcohol, Drug Addiction & Mental Health Fund
0.75 mil property tax rate

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Clermont County 2022 Tax Budget

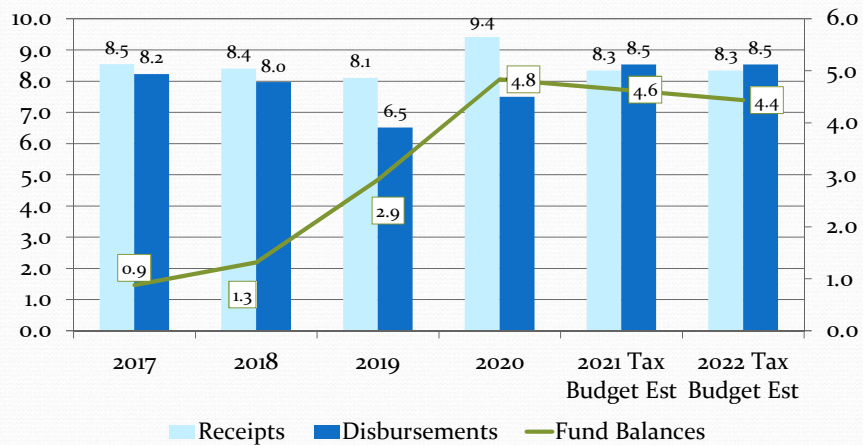
Children Services Levy Fund
0.8 mil property tax rate

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Children Services Levy Fund

Actual and Estimated Receipts, Disbursements and Fund Balance



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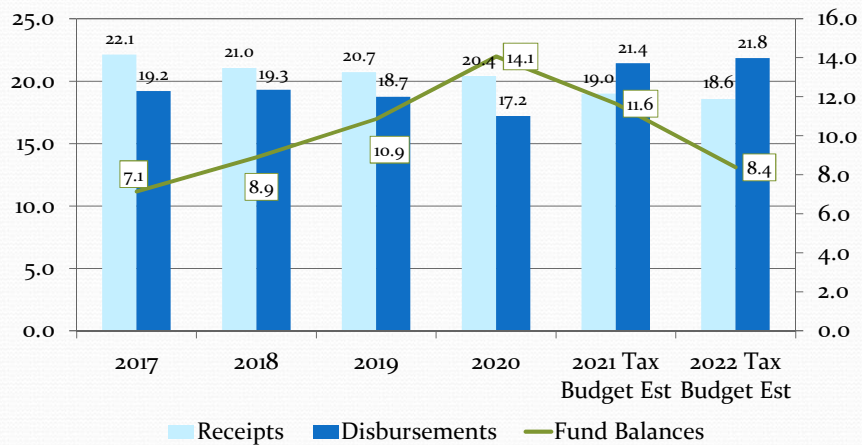
Clermont County 2022 Tax Budget

Developmental Disabilities Funds
3.25 mil property tax rate

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Developmental Disabilities Funds Actual and Estimated Receipts, Disbursements and Fund Balance



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Clermont County 2022 Tax Budget

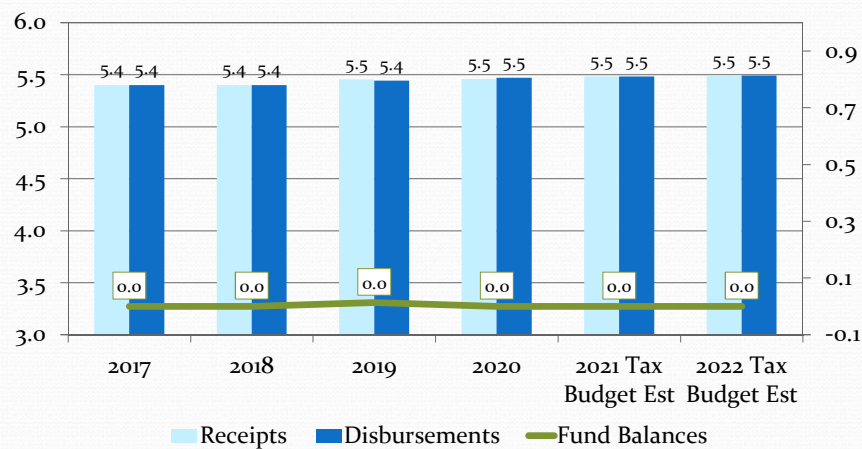
Senior Services Levy Funds
1.3 mil property tax rate

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Senior Services Levy Funds

Actual and Estimated Receipts, Disbursements and Fund Balance



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Clermont County 2022 Budget

All BCC Budgeted Funds

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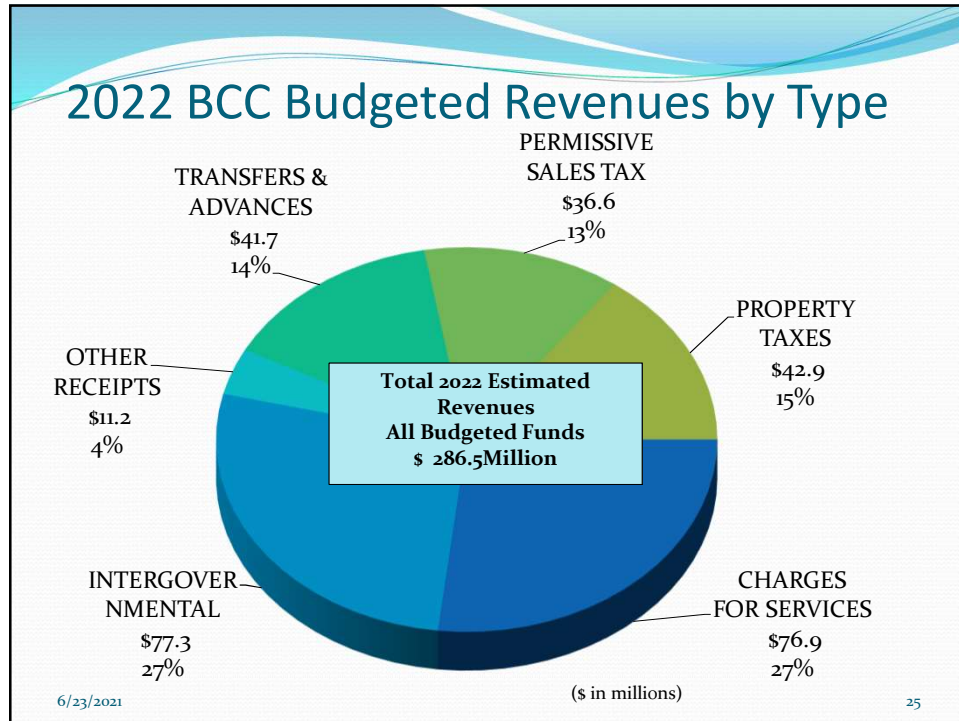
All BCC Budgeted Revenues Trend

| FUND GROUP | 2019 | 2020 | Estimated 2021 | Estimated 2022 |
|-------------------------|------------------|------------------|-------------------|-------------------|
| General | 64,149 | 66,910 | 68,385 | 68,590 |
| Discretionary Capital | 7,175 | 6,723 | 6,163 | 8,388 |
| Special Revenue | 64,977 | 74,149 | 98,356 | 89,901 |
| Enterprise Funds | 49,151 | 45,819 | 57,485 | 68,321 |
| Outside Agencies | 30,742 | 31,493 | 29,996 | 30,980 |
| Internal Service Funds | 20,365 | 24,757 | 19,418 | 19,486 |
| Special Assessment Debt | 807 | 788 | 702 | 702 |
| General Obligation Debt | 86 | 70 | 66 | 60 |
| OPWC Debt | 120 | 118 | 119 | 102 |
| Grand Total | \$237,572 | \$250,829 | \$280,691 | \$286,529 |

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(\$ in thousands)
may not add due to rounding

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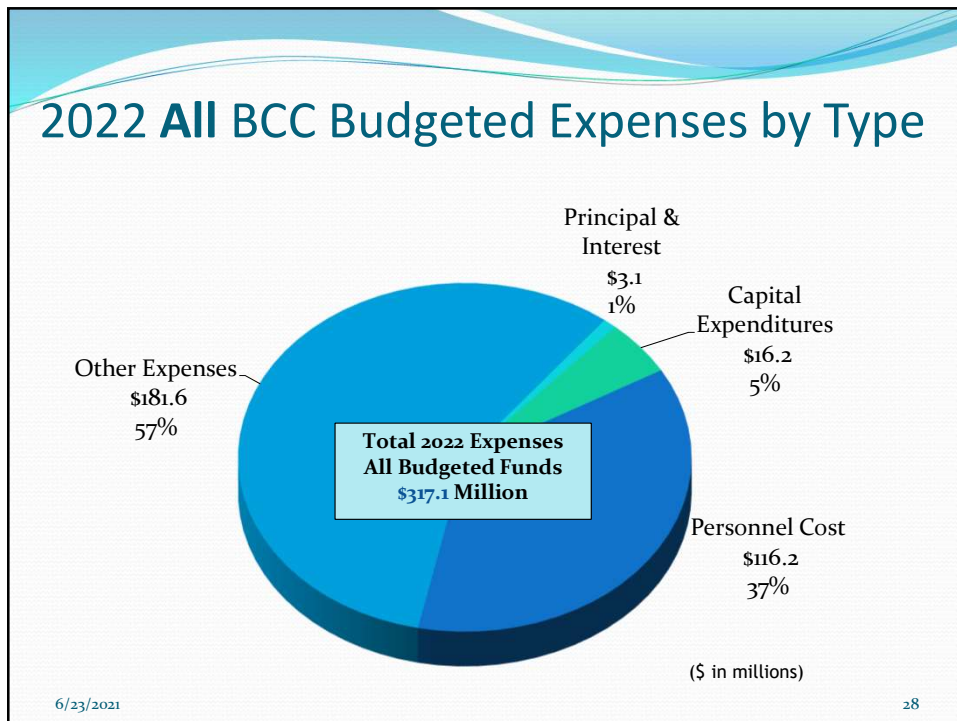
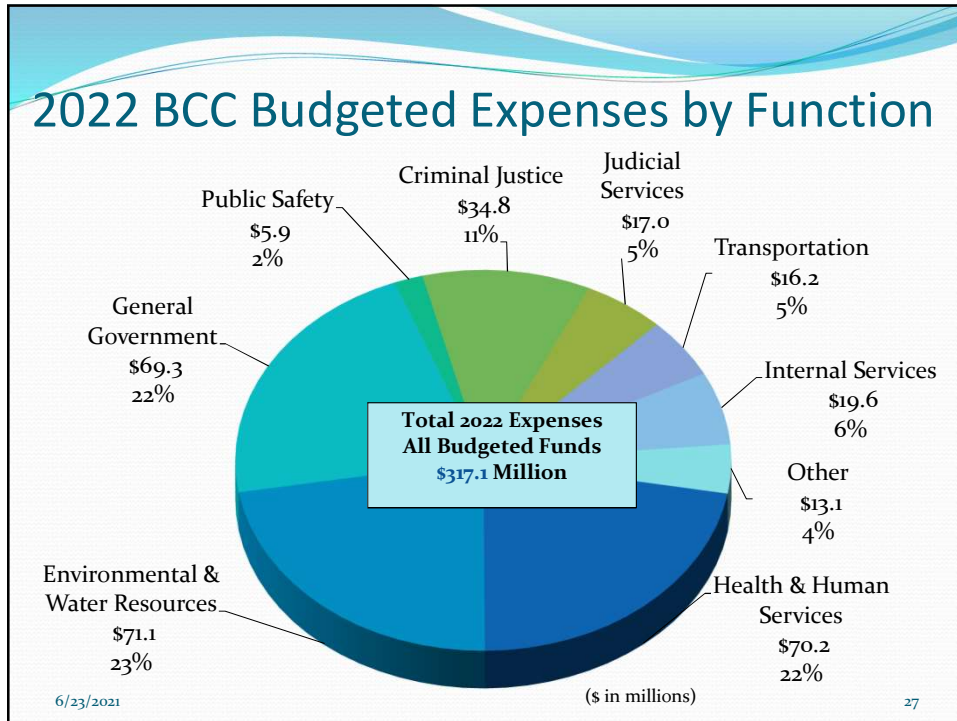


All BCC Budgeted Expense Trend

| Fund Type | 2019 | 2020 | Estimated 2021 | Estimated 2022 |
|-------------------------|------------------|------------------|------------------|------------------|
| General | 59,874 | 59,347 | 65,839 | 73,639 |
| Discretionary Capital | 4,948 | 4,872 | 4,110 | 11,821 |
| Special Revenue | 61,410 | 68,939 | 86,067 | 107,627 |
| Enterprise Funds | 50,099 | 46,531 | 61,340 | 69,060 |
| Outside Agencies | 29,086 | 27,140 | 32,436 | 34,458 |
| Internal Service Funds | 20,033 | 20,664 | 19,963 | 19,576 |
| Special Assessment Debt | 883 | 800 | 702 | 702 |
| General Obligation Debt | 87 | 89 | 86 | 87 |
| OPWC Debt | 119 | 60 | 179 | 111 |
| Grand Total | \$226,539 | \$228,442 | \$270,722 | \$317,080 |

(\$ in thousands)
may not add due to rounding

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2022 Budget - All BCC Budgeted Funds Summary

| Fund Type | Est 12/31/2021 Fund Balances | Est 2022 Revenues | Est 2022 Expenses | Est 12/31/2022 Fund Balances |
|-------------------------|---------------------------------------|----------------------|----------------------|---------------------------------------|
| General | 44,722 | 68,590 | 73,639 | 39,673 |
| Discretionary Capital | 20,327 | 8,388 | 11,821 | 16,894 |
| Special Revenue | 46,074 | 89,901 | 107,627 | 28,349 |
| Enterprise Funds | 14,793 | 68,321 | 69,060 | 14,054 |
| Outside Agencies | 18,310 | 30,980 | 34,458 | 14,832 |
| Internal Service | 7,420 | 19,486 | 19,576 | 7,330 |
| Special Assessment Debt | 67 | 702 | 702 | 67 |
| General Obligation Debt | 124 | 60 | 87 | 96 |
| OPWC Debt | 60 | 102 | 111 | 51 |
| Grand Total | \$151,897 | \$286,529 | \$317,080 | \$121,346 |

(\$ in thousands)
May not add due to rounding

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Total General Fund Type - Cash Balance Estimates

| | TOTAL | OPERATING |
|--|------------------------|------------------------|
| 12/31/2020 Cash Balance | \$35,930,596.78 | \$34,903,819.16 |
| • 2021 Revenue Estimate | \$68,380,696.64 | 64,972,461.52 |
| • 2021 Expense Estimate | \$65,839,288.53 | 63,110,135.34 |
| • 2021 Planned Draw on Fund Balance | | 506,923.84 |
| • 12/31/2021 Estimated | \$38,472,004.89 | \$36,259,221.50 |
| • 2022 Revenue Estimate | \$68,584,994.01 | 66,168,046.00 |
| • 2022 Expense Estimate | \$73,538,797.16 | 68,021,618.16 |
| • 2022 Planned Draw on Fund Balance | | 3,178,553.00 |
| • 12/31/2022 Estimated | \$33,518,201.74 | \$31,227,096.34 |
| | (46%) | (46%) |
| <i>Budget Stabilization Fund</i> | 5,300,000.00 | 5,300,000.00 |
| <i>Sick & Vacation Liability Funds</i> | 949,786.00 | 854,586.00 |
| • Liability Funds 2022 Draw | (95,200.00) | |
| • Total General Type Funds | \$39,672,787.74 | \$37,381,682.34 |

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Funds to Watch

- Dog & Kennel Fund
 - 2021 is the first year of the County reclaiming operation of the animal shelter since 1995
- Prosecutor's DTAC Fund
 - Will require re-allocation of shared staff, shifting back to General Fund based on revenue projections
- Enhanced Wireless Fund
 - Flat revenues have required some staff allocations to shift back into General Fund

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Funds to Watch (cont.)

- Fleet Maintenance Fund (Internal Service)
 - Year end deficits would be projected without General Fund support
 - Continue Review of service rates, options and customer base

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